

**CITY OF SAN JOSE**  
**OFFICE OF THE CITY AUDITOR**  
**Procedure No. M-11**

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**MISSION ANALYSIS**

**Purpose**

To conceptualize the audit project and divide it among its components, preparatory to risk assessment.

**Background**

Mission Analysis is a problem-solving technique used in developing audit programs for performance auditing. In following this technique, the auditor conceptualizes a problem by dividing it into its components. Each problem (or audit) has several components or parts that combine to form the problem. Identifying and defining what these components are is the first key step that must be completed before attention can be effectively turned to determining the types of threats facing the program or department under audit.

It should be noted that Mission Analysis is not a “canned” routine. Rather, it is a conceptual exercise or technique that is an integral part of the audit process. Mission Analysis does not provide the auditor a pre-established conceptual overview of an audit. It enables the auditor to better develop his conceptualization of the audit.

**Procedure**

City Auditor, Supervising Auditor, and the Audit Staff	<ol style="list-style-type: none"><li>1. Review and examine the audit from as many perspectives as possible. Use a “brain-storming” process to develop different possible approaches to the audit.</li><li>2. Divide the audit into three to five major areas or parts. Then, divide each major part into three to five sub-parts, and divide each sub-part into its sub-parts.</li><li>3. After the team is satisfied they have looked at the audit from a sufficient number of approaches, select the best approach, or combination of approaches, that most comprehensively sets forth and links the audit issues to be addressed.</li></ol>
Audit Staff	<ol style="list-style-type: none"><li>4. Using Visio, chart the best approach, or combination of approaches (See Procedure No. <a href="#">5-04F</a>).</li><li>5. File the Mission Analysis chart in the audit workpapers.</li></ol>